

FORM F-65(UT-1)  
(10-14-2004)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2004**

County

Iron County  
69 South 100 East  
Parowan, Utah 84761

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

**Part I REVENUE**

<b>A. TAXES</b>		Amount Omit cents	<b>B. FEDERAL AID</b>		Amount Omit cents
Property taxes			Federal payments in lieu of taxes	B30	1,525,195
General fund		2,928,557	All other Federal grants	B89	104,040
Library		150,914	<b>C. STATE AID</b>	C46	1,508,864
Flood control			1. Road fund allotments	C79	
Municipal service areas			2. Public welfare (including Medicaid)		
Bond repayment			3. Other State grants	C89	2,411,062
Assessing and collecting		654,810	4. TOTAL (Sum of lines C2 and C3 ONLY)		2,411,062
Tort liability			<b>D. FROM OTHER LOCAL GOVERNMENTS</b>	D89	
Other Public Health		160,179	All purposes		
TOTAL PROPERTY TAXES	T01	3,894,460	<b>E. CHARGES AND MISCELLANEOUS REVENUE</b>	A36	
General sales and use taxes			Hospital charges		
Mass transit tax			Other fees and charges	A89	1,336,594
County option sales tax		1,208,577	Special assessments	U01	251,672
Local sales tax		516,754	Sale of real property	U11	
Zoo, arts and parks (ZAP) tax			Interest earnings	U20	79,293
Rural hospital tax			Rents and royalties	U40	
TOTAL GENERAL SALES AND USE TAXES	T09	1,725,331	Fines and forfeitures	U99	1,204,928
Special base sales taxes			Miscellaneous other revenue	U99	85,680
Transient room tax		474,736			
Tourism - Transient room tax					
Tourism - Restaurant tax		358,083			
Tourism - Short-term leasing					
TOTAL SPECIAL BASE SALES TAXES	T19	832,819			
Licenses and permits	T99	491,769			
Fee in lieu	T01	397,055			
<b>TOTAL REVENUE (Sum of items A-E above)</b>					\$ 17,574,093

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

**F. DIRECT**

	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 83,436	E29 62,811	F29	G29
Judicial and legal	E25 624,699	E25 535,963	F25	G25
Financial administration*	E23 1,003,094	E23 944,473	F23	G23
Planning and zoning	E29 5,279	E29 49,213	F29	G29
Police protection (sheriff)	E62 1,179,865	E62 1,087,979	F62	G62
Fire protection	E24	E24 630,073	F24	G24
Corrections	E05 1,557,400	E05 1,967,059	F05	G05
Health	E32	E32 247,746	F32	G32
Welfare (including nursing homes)	E79	E79 750	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 703,795	E44 1,305,470	F44	G44
General public buildings	E31 109,643	E31 382,628	F31 2,033,147	G31
Parks and recreation	E61 27,060	E61 210,121	F61	G61
Libraries	E52	E52 204,145	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 65,652	E89 380,373	F89	G89
Interest on debt		I89 310,538		
All other expenditures – Specify <input checked="" type="checkbox"/>	E89	E89 2,808,784	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b> →	Z00 \$ 5,359,923	\$ 11,128,126	\$ 2,033,147	\$

**G. INTER-  
GOVERNMENTAL  
EXPENDITURES**

	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	All other (5)
Paid to state	L24 \$	L94	L32	L79	L52	L89
Paid to other local governments	M24	M94	M32	M79	M52	M89

\*Financial administration – Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
	19X	29X	39X	44X	41X
All bonded debt	9,994,750	2,077,000	623,403	11,448,347	
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <input checked="" type="checkbox"/>	Amount (Omit cents)				
	Outstanding balance 1/1/04 (1)	Issued FY04 (2)	Retired FY04 (3)	Balance 12/31/04 (4)	Year final payment due (5)
Lease purchase agreements		19,000	G89	19,000	
Accrued leave liability (sick leave and vacation)				433,453	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Restricted fund balance	60 \$ 494,009
Available for appropriation	70 \$ 5,662,900
Total governmental funds balance	80 \$ 6,156,909

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2004**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 111,889	W31	W61 2,405,624

**M. DATA SUPPLIED BY**

Signature of official

Joseph H. Gubler

Name of official (Please print)

Joseph H. Gubler

Telephone

Area code

435

Number

477-8300

Extension

Title

Auditor

Date

Include this form with audit report/  
financial statement submitted to:

STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

If you have any questions about the form, call or write:

KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310  
(801) 538-1384 or 1-800-622-1243  
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